

SUPPLEMENTARY INSTRUCTIONS FOR VERMONT CITIES, VILLAGES, AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to reporting data for your general government, please include the following fiscal activities (if applicable):

Conservation commissions
Fire districts governed by town selectmen
Local health districts
Union municipal districts
Urban renewal agencies

PART 2 - REVENUES

3. A. Property taxes (code T01)

Exclude property taxes collected for the county and school districts.

For towns, exclude state payments made under the Land Use Appraisal Program (property tax relief). Report such payments as state support at PART 2, question 4, item M. at C30.

3. C. Licensing and permit taxes

2. Amusement Licensing and Permit Taxes (code T21)

Include proceeds from licenses and permits issued to theaters, shows, movies, concert halls, natural curiosities, auto races, and other amusements for which licensing is required.

3. Motor Vehicles Licensing and Permit Taxes (code T24)

Include administrative fees retained by the city, village, or town for renewal of car registration.

4. Public Utilities Licensing and Permit Taxes (code T27)

Include administrative fees retained by the city, village, or town for renewal of bus and taxicab registration.

3. E. Other taxes

2. Documentary and Stock Transfer Taxes (code T51)

Include the Clerk's fees collected for Property Tax Transfer returns.

4. Intergovernmental revenues

N. All other

Include other grants and reimbursements from Federal, state, and other local governments.

PART 3 - EXPENDITURES

11. Personnel expenditures – (code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage. Exclude employer-paid fringe benefits and payroll taxes.

PART 4 - INDEBTEDNESS

Include industrial revenue or pollution control bonds issued by your government.

LONG-TERM DEBT - Include long-term debt that originates from the purchase of bonds of your government by the Vermont Municipal Bond Bank.